**Pending Constitutional Cases before the Supreme Court**

3997. SHRI V. GOPALSAMY : Will the PRIME MINISTER be pleased to refer to answer to Unstarred Question 1996 given in the Rajya Sabha on the 13th May, 1993 and state :

(a) the number of cases out of the 356 constitutional cases referred to the full bench of Supreme Court which have not heard even once by the apex court ; and

(b) the details of such cases, alongwith the date of filing or pendency ?

THE MINISTER OF STATE IN THE MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (SHRI H. R. BHARDWAJ) : (a) and (b) The information is being collected and will be laid on the Table of the House.

**Cost Auditing**

3998. SHRI SANJAY DALMIA : Will the PRIME MINISTER be pleased to state :

(a) whether it is a fact that only certain industries are subjected to compulsory cost auditing ; and

(b) if so, the details thereof and the reasons for not making it mandatory for all the industries ?

THE MINISTER OF STATE IN THE MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (SHRI H. R. BHARDWAJ) : (a) and (b) Till-date forty Cost Accounting Record Rules covering 79 products have been prescribed under Section 209(1)(d) read with Section 642 of the Companies Act, 1956 for statutory maintenance of Cost Books of Accounts. The details of these are given in the statement (*See* below). Prescribing of Cost Audit in respect of Industries engaged in production, processing, manufacturing or mining activities is a continuous process and rules are prescribed for a particular product/industry from time to time.

**Statement**

*List of Products covered under Cost Accounting Record Rules prescribed under Section* 209(1) (*d*) *of the Companies Act*, 1956

| S. No. | Name of the Product |
|---|---|
| 1. | Cement |
| 2. | Cycles |
| 3. | Rubber Tyres & Tubes |
| 4. | Caustic Soda |
| 5. | Room Air Conditioners |
| 6. | Refrigerators |
| 7. | Automobile Batteries |
| 8. | Electric Lamps |
| 9. | Electric Fans |
| 10. | Electric Motors |
| 11. | Motor Vehicles |
| 12. | Tractors |
| 13. | Aluminium |
| 14. | Vanaspati |
| 15. | Bulk Drugs |
| 16. | Sugar |
| 17. | Infant Milk Food |
| 18. | Industrial Alcohol |
| 19. | Jute Goods |
| 20. | Paper |